

## Article - Alcoholic Beverages

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§1-408.

(a) A person who manufactures, rectifies, blends, imports, distributes, transports, stores, warehouses, sells, or offers for sale alcoholic beverages or who holds a license to do those activities shall:

(1) keep complete and accurate records of all alcoholic beverages purchased, sold, manufactured, rectified, blended, improved, brewed, fermented, distilled, produced, stored, warehoused, withdrawn from storage, imported, or transferred;

(2) on written request of the Comptroller, report on the form that the Comptroller requires information relating to the alcoholic beverages that are the subject of the records required to be kept; and

(3) on request of the Comptroller, make the report under oath.

(b) (1) Except as provided in paragraph (2) of this subsection, each license holder shall keep records at the location designated in the license.

(2) If the license holder is allowed to have more than one location, the license holder may keep the records at the principal location.

(3) The records shall:

(i) meet form and content requirements of the Comptroller;

(ii) be preserved for at least 2 years in a manner that ensures permanency; and

(iii) be made available for audit or inspection during regular business hours by the Comptroller or an authorized employee of the Comptroller.

(c) (1) The Comptroller may without a hearing immediately suspend for a maximum of 30 days the license of a license holder who fails to comply with this section.

(2) A license suspended under this section is subject to an additional period of suspension or revocation after a hearing.

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